

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 15th May, 2020

No. 346

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 42/2020-GST/SIKKIM

Date: 5th May, 2020

NOTIFICATION

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department No.44/2019 – State Tax, dated the 9th October, 2019, namely:–

In the said notification, in the first paragraph, for the sixth proviso, the following provisos shall be substituted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of November, 2019 to February, 2020 for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020:

Provided also that the return in **FORM GSTR-3B** of the said rules for the months of November, 2019 to December, 2019 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 24th March, 2020:

Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020 to March, 2020 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 20th May, 2020.”.

2. This notification shall be deemed to come into force with effect from the 24th Day of March, 2020

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**